Vietnam Tariff Intelligence

HS 0301.99.35 detail

HS code	0301.99.35
Description	Live fish / - Other live fish: / - - Other: / - - - Milkfish and grouper, other than fry: / - - - - Humpback grouper (Cromileptes altivelis)
Unit	kg/con
Generated	04/11/2026 08:31:25
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/03019935/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K281
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N281
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q281
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ281
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH)	0% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E273
ATIGA	2022	2022	0	AT!E274
ATIGA	2023	2023	0	AT!F274
ATIGA	2024	2024	0	AT!G274
ATIGA	2025	2025	0	AT!H274
ATIGA	2026	2026	0	AT!I274
ATIGA	2027	2027	0	AT!J274
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E276
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F276
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G276

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H276
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I276
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J276
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E274
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F274
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G274
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H274
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I274
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J274
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F274
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H273
AIFTA	30/12/2022	2022	0	AI!F276
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G276
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H276
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I276
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J276
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K276
VKFTA	2022	2022	0	VK!E274
VKFTA	2023	2023	0	VK!F274
VKFTA	2024	2024	0	VK!G274
VKFTA	2025	2025	0	VK!H274
VKFTA	2026	2026	0	VK!I274
VKFTA	2027	2027	0	VK!J274
VCFTA	2022	2022	4	VC!D275
VCFTA	2023	2023	2	VC!E275
VCFTA	2024	2024	0	VC!F275

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G275
VCFTA	2026	2026	0	VC!H275
VCFTA	2027	2027	0	VC!I275
VN-EAEU	2022	2022	0	EAV!D276
VN-EAEU	2023	2023	0	EAV!E276
VN-EAEU	2024	2024	0	EAV!F276
VN-EAEU	2025	2025	0	EAV!G276
VN-EAEU	2026	2026	0	EAV!H276
VN-EAEU	2027	2027	0	EAV!I276
AHKFTA	2022	2022	12	AKH!D275
AHKFTA	2023	2023	8	AKH!E275
AHKFTA	2024	2024	8	AKH!F275
AHKFTA	2025	2025	4	AKH!G275
AHKFTA	2026	2026	4	AKH!H275
AHKFTA	2027	2027	0	AKH!I275
EVFTA	2022	2022	5	EV-NK!D273
EVFTA	2023	2023	0	EV-NK!E273
EVFTA	2024	2024	0	EV-NK!F273
EVFTA	2025	2025	0	EV-NK!G273
EVFTA	2026	2026	0	EV-NK!H273
EVFTA	2027	2027	0	EV-NK!I273
UKVFTA	2022	2022	5	UKV!D275
UKVFTA	2023	2023	0	UKV!E275
UKVFTA	2024	2024	0	UKV!F275
UKVFTA	2025	2025	0	UKV!G275
UKVFTA	2026	2026	0	UKV!H275

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I275
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D275
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E275
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F275
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G275
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H275
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I275
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J275
RCEP A	2022	2022	0	RCEPT-A!D274
RCEP A	2023	2023	0	RCEPT-A!E274
RCEP A	2024	2024	0	RCEPT-A!F274
RCEP A	2025	2025	0	RCEPT-A!G274
RCEP A	2026	2026	0	RCEPT-A!H274
RCEP A	2027	2027	0	RCEPT-A!I274
RCEP B	2022	2022	0	B!D274
RCEP B	2023	2023	0	B!E274
RCEP B	2024	2024	0	B!F274
RCEP B	2025	2025	0	B!G274
RCEP B	2026	2026	0	B!H274
RCEP B	2027	2027	0	B!I274
RCEP C	2022	2022	0	C!D274
RCEP C	2023	2023	0	C!E274
RCEP C	2024	2024	0	C!F274
RCEP C	2025	2025	0	C!G274
RCEP C	2026	2026	0	C!H274
RCEP C	2027	2027	0	C!I274

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D274
RCEP D	2023	2023	0	D!E274
RCEP D	2024	2024	0	D!F274
RCEP D	2025	2025	0	D!G274
RCEP D	2026	2026	0	D!H274
RCEP D	2027	2027	0	D!I274
RCEP E	2022	2022	0	E!D274
RCEP E	2023	2023	0	E!E274
RCEP E	2024	2024	0	E!F274
RCEP E	2025	2025	0	E!G274
RCEP E	2026	2026	0	E!H274
RCEP E	2027	2027	0	E!I274
RCEP F	2022	2022	0	F!D274
RCEP F	2023	2023	0	F!E274
RCEP F	2024	2024	0	F!F274
RCEP F	2025	2025	0	F!G274
RCEP F	2026	2026	0	F!H274
RCEP F	2027	2027	0	F!I274
VIFTA	2024	2024	17.1	VI!F258
VIFTA	2025	2025	14.3	VI!G258
VIFTA	2026	2026	11.4	VI!H258
VIFTA	2027	2027	8.6	VI!I258

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)*		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0301.99 has 17 lines; 0301.99.35 is distinguished from its siblings by: Humpback grouper (Cromileptes altivelis).	0301.99.11 Breeding; 0301.99.19 Other; 0301.99.22 Other carp, breeding; 0301.99.23 Other carp; 0301.99.24 Other, breeding; 0301.99.29 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	0301.99.35 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0301.99.35	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	Not verified – check required
OR-001	YELLOW	Country of origin not provided	FTA eligibility cannot be assessed without the country of origin.			Enter the country of origin to compare preferential schedules.	Not verified – check required
TAX-001	YELLOW	Several VAT rates	The VAT column shows "*/5/8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0301.99.35. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

DQ-001	GREEN	MFN rate present in the source	The MFN rate 20% for 0301.99.35 was checked against BT2026 (cell BT2026!N281), basis 26/2023/NĐ-CP.		26/2023/NĐ-CP	Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text.	Checked against the source tariff file

Item policy

Item policy
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)*

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.